Exhibit C



ATTORNEYS AT LAW

HAGENS BERMAN SOBOL SHAPIRO LLP 1918 EIGHTH AVENUE, SUITE 3300 SEATTLE, WA 98101 www.hbsslaw.com

THOMAS E. LOESER DIRECT • (206) 268-9337 TOML@HBSSLAW.COM

May 7, 2013

VIA EMAIL

C. Allen Garrett, Jr. Kilpatrick Townsend & Stockton LLP 1100 Peachtree Street, Suite 2800 Atlanta, Georgia 30309

Re: Canada v. Meracord, LLC, Case No. C12-05657 BHS (W.D. Wash.)

Dear Allen:

We are in receipt of your April 25, 2013, Rule 68 Offer of Judgment directed to Plaintiff Dinah Canada in the above captioned case.

Plaintiffs object to your assertion, and do not concede, that this Offer of Judgment is "in full satisfaction of all damages and relief sought by Ms. Canada on her individual claims in this action." Quite the contrary, the Offer of Judgment makes no allowance for: (1) punitive damages available to Ms. Canada under her breach of fiduciary duty claim; (2) the accounting expressly sought as Prayer F in the Amended Complaint; or (3) remediation of harm to Ms. Canada's credit and credit rating (see Amended Complaint, ¶ 253).

Notwithstanding that the Offer of Judgment provides an incomplete recovery, Ms. Canada hereby accepts your offer to have a judgment entered against Meracord, LLC, Linda Remsberg, and Charles Remsberg in favor of Plaintiff Canada for the sum of \$37,608.00, plus reasonable attorneys' fees, costs and expenses. Plaintiff Canada agrees that upon entry of such judgment, she will move or consent to the dismissal with prejudice of her individual claims in the above-captioned action.

Plaintiff's counsel is in the process of tabulating their reasonable fees incurred in the prosecution of Ms. Canada's claims. When that process is complete, we will forward our fee bill, costs and expenses.

I hope that you enjoyed your time in Seattle for the argument in the *Rajagopalan* case, you could not have picked a more beautiful day in terms of the weather.

May 7, 2013 Page 2

Best Regards,

HAGENS BERMAN SOBOL SHAPIRO LLP

Thomas E. Loeser

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Attorney